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UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

FILED IN THE
 UNITED STATES
 BANKRUPTCY COURT

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 : Chapter 7 2010 FEB 19 AM 11:06
 In re: : Case No. 03-26935, JAB
 : DISTRICT OF UTAH
 ALLEN STEEL COMPANY, :
 : NOTICE OF TRANSFER OF CLAIM
 : OTHER THAN FOR SECURITY
 : and
 Debtor(s). :
 X WAIVING OF NOTICE

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111(a). Notice and evidence is hereby given pursuant to FRBP Rule 3001(e) (2) of the transfer other than for security of the claim referenced in this evidence and notice.

TRANSFEROR:

Tire World Claim Number: _____ 12 _____
 2627 S 300 W Claim
 date: _____ 11/20/2003 _____
 Salt lake City, UT 84115 Last four Digits of account: _____ NONE _____
 Email: _____ 108.20 _____

Notification is waived with respect to this notice of transfer of Claim pursuant to FRBP Rule 3001.

Sign: Roger Ashton Date: 2-17-10
 Print name: ROGER ASHTON Title: CONTROLLER

TRANSFeree NOTICE ADDRESS:**TRANSFeree PAYMENT ADDRESS:**

IKP Enterprises
 1939 S 1100 E
 Salt Lake City, UT 84106
 Mike T. Trustee

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 Salt Lake City, UT 84106
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I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

Transferee/Agent Mike T. Trustee Date: 2/18/10